GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Issue of the Andhra Pradesh Goods and Services Tax (Eleventh Amendment) Rules, 2020 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 357 Dated: 17-11-2020
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B,Dt:07-06-2017.
2. G.O.Ms.No. 227, Revenue (C.T-II) Department, dated: 22-6-2017.
3. G.O.Ms.No. 356, Revenue (C.T.II) Department, dated:17-11-2020.
4. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 72/2020 - Central Tax, dt 30-09-2020.
5. From the Government of India, Ministry of Finance, Department of Revenue, Corrigendum to Notification No 72/2020 - Central Tax, dt 01-10-2020.
6. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-fileNo.REV03-12039/57/2020-GST SEC-CCT dt.19-10-2020.

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ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 18 - 11-2020:

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Eleventh Amendment) Rules, 2020.

   (2)Save as otherwise provided in these rules, they shall deemed to have come into force on and from the 30th day of September, 2020.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-

   "(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.".

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

   "Provided that the Chief Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified

period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pandit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon’ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER